

State of California  
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

**Regulation 4702. APPEAL – BOARD HEARING.**

*Reference:* Sections 22974.7, 22978.7, 22979.7, Business and Professions Code.

**(a)** Request for Board Hearing. The Request for Board Hearing shall:

- (1) State the specific grounds upon which the licensee or unlicensed person is contesting the Notice of Violation or Notice of Second Decision;
- (2) State whether an oral hearing is requested;
- (3) Be accompanied by any and all documentation and written argument to be considered in support of the licensee's or unlicensed person's contentions; and
- (4) Be signed by the licensee or unlicensed person or by an authorized representative.

**(b)** When applicable, upon receipt of the Request for Board Hearing, a Board hearing shall be scheduled and conducted in accordance with the procedures as set forth in Regulations 5070, 5072 through 5075, 5076, 5077 through 5082, and 5083 through 5087, to allow the licensee or unlicensed person an opportunity to show cause why the Notice of Violation or Notice of Second Decision, and the penalty or penalties imposed therein, should not be upheld. Following the Board hearing, a Notice of Board Decision will be mailed to the licensee or unlicensed person.

*History:* Adopted December 12, 2006, effective April 21, 2007.